पाणी पुरवठा व स्वच्छता क्षेत्रातील योजनांच्या ग्रामपंचायत व जिल्हास्तरावरील लेखापरीक्षणा करिता मार्गदर्शक सुचना व संदर्भ अटी

महाराष्ट्र शासन
पाणी पुरवठा व स्वच्छता विभाग
शासन निर्णय क्रमांकः जस्वप्र-०२/प्र.क्र.६३/पापु-११
७ वा मजला, गोकुळदास तेजपाल रुग्णालय संकुल इमारत
नविन मंत्रालय, लोकमान्य टिळक मार्ग, मुंबई ४००००१
तारीख: १९ जून, २०१७

वाचा

१) शासन निर्णय क्रमांकः जस्वप्र-१२१३/प्र.क्र.२००/पापु-११, दि. ०४ जानेवारी, २०१४.

२) शासन निर्णय क्रमांकः जस्वप्र० -०२/प्र.क्र.६३/पापु-११, दि.२६ मे, २०१६.

प्रस्तावना

पाणी पुरवठा व स्वच्छता विभागांतर्गत, ग्रामपंचायतींचे लेखापरीक्षण हे महाराष्ट्र शासनाद्वारे निवड केलेल्या सनदी लेखापाल संस्थांच्या निवड सूचीतील सनदी लेखापाल संस्थेमार्फत होते. तथापि, सदर सनदी लेखापाल संस्थांच्या निवडीसाठी व लेखापरीक्षणाकरिता विशिष्ट अशा मार्गदर्शक सुचना किंवा संदर्भ अटी उपलब्ध नसल्यामूळे त्यात सुसूत्रता दिसुन येत नसल्याचे निदर्शनास आले आहे. याशिवाय वित्तीय तेरीज पत्रके तयार करणे, लेखापरीक्षण करणे हे ग्रामस्तरावर योजनेचा ९०% निधी खर्च झाल्यावर हाती घेण्यात येते, त्यामुळे चौथा / अंतिम हप्ता निर्गमित करतेवेळी खर्चाचे पूर्व नियंत्रण किंवा त्यावर देखरेख ठेवणे तितकेसे परिणामकारक ठरत नाही. याबरोबरच अनेकवेळा विहित लेखापरीक्षण प्रपत्रे उपलब्ध नसल्याने तयार होणाऱ्या लेखापरीक्षण अहवालमध्ये सुसुत्रता नसते. पाणी पुरवठा व स्वच्छता विभागांतर्गत, विविध योजना ग्रामपंचायत यंत्रणेमार्फत राबविल्या जातात. सनदी लेखापाल संस्थांच्याद्वारे होणारे लेखापरीक्षण हे पद्धतशीर व एकसमान पद्ध्तीने करणे तसेच ग्रामपंचायतींचे दस्तावेज (Records), खर्चाची विवरणपत्रे (Expenditure statements), अखर्चित शिल्लक रक्कम (Unspent balance amount) इत्यादी संदर्भातील कागदपत्रे संबंधित ग्रामपंचायातीच्या आणि जिल्हा परिषद कार्यालयात वेळोवेळी आवश्यक त्या परिक्षणासाठी उपलब्ध

असणे या करिता पाणी पुरवठा व स्वच्छता विभागाच्या योजनांच्या लेखापरीक्षणासंदर्भात सनदी लेखापाल संस्थांच्या निवडीसाठी सुधारीत मार्गदर्शक सुचना व संदर्भ अटी शासन निर्णय क्रमांक जस्वप्र-०२/प्र.क्र.६३/पापु-११, दि.२६ मे, २०१६ अन्वये निर्गमीत करण्यात आल्या आहेत. तथापी या मार्गदर्शक सुचनांच्या बाबत ग्रामस्तरावर, जिल्हास्तरावर येत असलेल्या अडचणी व संभ्रम यामूळे संदर्भाधीन शासन निर्णय क्र. २ अधिक्रमीत करुन सुधारीत मार्गदर्शक सुचना निर्गमीत करण्याची बाब राज्य शासनाच्या विचाराधीन होती.

शासन निर्णय

पाणी पुरवठा व स्वच्छता क्षेत्रातील ग्रामपंचायत व जिल्हास्तरावरील लेखापरीक्षणा करिता मार्गदर्शक सुचना व संदर्भ अटी बाबत निर्गमीत करण्यात आलेला शासन निर्णय क्रमांक जस्वप्र-०२/प्र.क्र.६३/पापु-११, दि.२६ मे, २०१६ अधिक्रमीत करण्यात येत आहे.

पाणीपुरवठा व स्वच्छता विभागांतर्गत ग्रामपंचायतस्तरावर राबविल्या जाणाऱ्या विविध योजनांच्या लेखापरीक्षणाकरिता मार्गदर्शक सुचना (सहपत्र -१) व लेखापरिक्षकांसाठीच्या संदर्भ अटी (राष्ट्रीय ग्रामीण पेयजल कार्यक्रम - सहपत्र २ व स्वच्छ भारत मिशन (ग्रा.) सहपत्र ३) या शासन निर्णयाद्वारे प्रसिद्ध करणेत येत आहेत. यात लेखापरिक्षण संदर्भातील कामाचा उद्देश, व्याप्ती आणि या संदर्भात सुसुत्रता ठेवणेकरिता आवश्यक विहित प्रपत्रे समाविष्ठ आहेत. सदर सुचना व संदर्भ अटी पुढीलप्रमाणे :-

१) मुख्य कार्यकारी अधिकारी, जिल्हा परिषद यांनी जाहिरातीद्वारे, नियंत्रक व महालेखापरिक्षक (CAG) यांनी निवड केलेल्या सनदी लेखापाल संस्थांच्या निवड सूचीमधून (Empanelled), जिल्हास्तरावर सनदी लेखापाल यांची नियुक्ती करावी. याकरिता लेखा संहिता (Codal Procedure) व सनदी लेखापाल संस्थांच्या निवडीसाठी निर्गमित केलेल्या मार्गदर्शक सुचना यांचा वापर करणेत यावा. सनदी लेखापाल संस्थांच्या निवडीसाठीच्या सविस्तर मार्गदर्शक सुचना सदर शासन निर्णयासोबत सहपत्र - १ मध्ये देणेत आल्या आहेत.

२) मुख्य कार्यकारी अधिकारी, जिल्हा परिषद यांनी लेखापरीक्षणाकरिता संबंधीत जिल्हयातील पाणी पुरवठा व स्वच्छता विभागाकडील योजनांच्या लेखापरिक्षण करावयाच्या एकूण ग्रामपंचायतींची संख्या व लेखापरीक्षणाकरिता ग्रामपंचायतनिहाय योजनांची संख्या जाहिरातीत नमूद करावी.

३) सदर लेखापरीक्षण अहवाल आणि प्रपत्रे केंद्रशासनाद्वारे राष्ट्रीय ग्रामीण पेयजल व स्वच्छ भारत मिशन (ग्रा.) या योजनांसाठी निर्गमित केलेल्या मार्गदर्शक सुचनांनुसार आहेत.

४) या शासन निर्णयासमवेत सहपत्र - २ व ३ अन्वये प्रसिद्ध करणेत आलेल्या संदर्भ अटीनुसार, करार केलेल्या सनदी लेखापाल संस्थेने पाणीपुरवठा व स्वच्छता विभागांतर्गत राबविल्या जाणाऱ्या प्रत्येक योजनांच्या ग्रामपंचायतीस वैयक्तिकरित्या भेट देणे व लेखापरीक्षण व्यवस्थापक यांनी एकूण ग्रामपंचायतीच्या २०% ग्रामपंचायतींचे स्वयं पर्यवेक्षण करणे आवश्यक असणार आहे.

५) राष्ट्रीय ग्रामीण पेयजल कार्याक्रमाचे जिल्हास्तरावरील लेखापरीक्षण हे प्रत्येक आर्थिक वर्षाचे शेवटी करण्यात यावे. तसेच ग्राम पाणी पुरवठा व स्वच्छता समितीचे राष्ट्रीय ग्रामीण पेयजल कार्यक्रमाचे लेखापरिक्षण आर्थिक वर्षाच्या शेवटी तसेच तिसरा हप्ता अदा करण्यापुर्वी करणेत यावे. त्याकरिता ग्राम पाणी पुरवठा व स्वच्छता समितीने योजनेच्या किंमतीच्या ६०% निधी योजनेसाठी खर्च केला असल्याचे उपयोगिता प्रमाणपत्र द्यावे, त्यानंतरच योजनेच्या अंमलबजावणीतील तिस-या हप्त्याची रक्कम जिल्हा परिषदेकडून ग्रामपंचायतीस वितरित केली जाईल. चौथा हप्ता वितरीत करणेपूर्वी देखील तिस-या हप्त्याचे उपयोगीता प्रमाणपत्र घेण्यात यावे.

राष्ट्रीय पेयजल कार्यक्रम, जलस्वराज्य प्रकल्प - २ व इतर पाणी पुरवठा व स्वच्छता योजनांचे (स्वच्छ भारत मिशन (ग्रा.) वगळून) सन २०१६-१७ व त्यानंतरच्या वर्षाकरीता ग्राम पंचायत, तालुका व जिल्हास्तरीय लेखापरीक्षण हे या शासन निर्णयात दिलेल्या मार्गदर्शक सूचना नुसार करण्यात यावे.

६) स्वच्छ भारत मिशन (ग्रा.) योजनेचे जिल्हा, तालुका व ग्रामस्तरावरील लेखापरीक्षण हे मात्र वार्षिक असेल. स्वच्छ भारत मिशन (ग्रामीण) योजनेचे सन २०१६-१७ या वर्षाचे लेखापरीक्षण प्रचलित पद्धत्ती नुसार करण्यात यावे. सन २०१७-१८ व त्यानंतरच्या वर्षाकरीता ग्राम पंचायत, तालुका व जिल्हास्तरीय लेखापरीक्षण हे या शासन निर्णयात दिलेल्या मार्गदर्शक सूचना नुसार करण्यात यावे.

७) जलस्वराज्य - २ कार्यक्रमांतर्गत जिल्हास्तरावरील लेखापरीक्षण महालेखापाल कार्यालयामार्फत करणेत येईल, तर ग्रामस्तरावरील जलस्वराज्य-२ बाबतचा निधी व खर्चासंबंधीचे लेखापरीक्षण हे

सनदी लेखापाल करतील. त्याची कार्यपध्दती देखील राष्ट्रीय ग्रामीण पेयजल कार्यक्रमाप्रमाणे असेल (मुद्दा क्र. ४ व सहपत्र - २ मध्ये नमुद केल्या प्रमाणे).

८) राष्ट्रीय ग्रामीण पेयजल कार्यक्रमांतर्गत जिल्हास्तरावरील लेखापरीक्षणासाठी द्यावयाचे शुल्क हे एकूण खर्चाच्या ०.०१% किंवा किमान रुपये २५०० प्रति योजना देय असेल. स्वच्छ भारत मिशन ग्रामीण योजनेअंतर्गत जिल्हा स्तरावर लेखापरिक्षणासाठी दयावयाचे शुल्क हे रुपये ५००० इतके एकत्रित (ठोस) स्वरुपात देय असेल. व स्वच्छ भारत मिशन ग्रामीण योजनेअंतर्गत तालुका स्तरावर लेखापरिक्षणासाठी दयावयाचे शुल्क हे तालुका स्तरावरील एकूण खर्चाच्या ०.०१ % किंवा किमान रुपये २५०० देय असेल.

९) ग्रामस्तरावरील लेखापरीक्षणासाठी द्यावयाचे शुल्क हे (आवश्यक तेथे द्विवार्षिक लेखापरीक्षणासह) रुपये १००० प्रति योजना (NRDWP / JS-२ / SBM / इतर) प्रति ग्रामपंचायत असेल.

१०) ग्रामपंचायत स्तरावरील व तालुका स्तरावरील लेखापरीक्षणासाठी द्यावयाचे शुल्क जिल्हास्तरावरून अदा करण्यात यावे. सदर शुल्काची रक्कम संबंधित ग्रामपंचायतीच्या/ तालुक्याच्या जिल्हास्तरावरील संबंधित योजनेसाठी वितरीत करावयाच्या निधी / अनुदानातुन वजा करणेत यावी.

११) जिल्हास्तरावरील पाणी पुरवठा व स्वच्छता संदर्भातील विविध योजनांच्या लेखापरीक्षणासाठी सनदी लेखापाल यांना द्यावयाचे शुल्कासाठी तरतुदी पुढील प्रमाणे आहेत:

- स्वच्छ भारत मिशन (ग्रा.) योजनेच्या लेखापरीक्षणासाठी सनदी लेखापाल यांना द्यावयाचे लेखापरिक्षण शुल्क हे केंद्र व राज्य सरकार द्वारे प्राप्त होणाऱ्या अनुदानातील प्रशासकीय खर्चांतर्गत अदा करण्यात यावी.
- राष्ट्रीय ग्रामीण पेयजल कार्यक्रमांतर्गत लेखापरीक्षणासाठी सनदी लेखापाल यांना द्यावयाचे लेखापरिक्षण शुल्क हे राष्ट्रीय ग्रामीण पेयजल कार्यक्रमाच्या प्रशासकीय खर्चांतर्गत वितरीत केलेल्या निधीमधून अदा करण्यात यावी.
- जलस्वराज्य -२ कार्यक्रमांतर्गत लेखापरीक्षणासाठी सनदी लेखापाल यांना द्यावयाचे लेखापरिक्षण शुल्क हे जलस्वराज्य -२ कार्यक्रमाद्वारे प्रशासकीय खर्चांतर्गत वितरीत केलेल्या निधीमधून अदा करण्यात यावी.

- इतर योजनांसाठी त्या योजनेंतर्गत प्रशासकीय खर्चासाठी राखुन ठेवलेल्या निधीतुन लेखापरिक्षण शुल्क अदा करण्यात यावे.

१२) भूजल सर्वेक्षण आणि विकास यंत्रणा व महाराष्ट्र जीवन प्राधीकरण यांच्या कडील ग्रामपंचायतीमार्फत राबविल्या जाणा-या योजनांच्या लेखापरिक्षणासाठी देखील उपरोक्त नमूद कार्यप्रणाली अंमलात आणावी. तसेच हे कामकाज जिल्हा परिषद यांनी नियुक्त केलेल्या सनदी लेखापाल यांचेद्वारे करणेत यावे.

सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेतस्थळावर उपलब्ध करण्यात आला असून त्याचा संकेताक २०१७०६१९११३८४९७९२८ असा आहे. हा आदेश डिजीटल स्वाक्षरीने साक्षांकित करुन काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने.

Vidya Hampayya
Digitally signed by Vidya Hampayya
Date: 2017.06.19 17:51:26 +05'30'

(विद्या हम्पय्या)

महाराष्ट्र शासनाचे आवर सचिव

प्रत,

१. मा.मंत्री (पाणी पुरवठा व स्वच्छता) यांचे खाजगी सचिव, मंत्रालय, मुंबई-३२.
२. अपर मुख्य सचिव, नियोजन विभाग, मंत्रालय,मुंबई.
३. अपर मुख्य सचिव (वित्त), वित्त विभाग, मंत्रालय ,मुंबई.
४. प्रधान सचिव, पाणीपुरवठा व स्वच्छता विभाग, मंत्रालय ,मुंबई.
५. प्रधान सचिव, ग्रामविकास व पंचायतराज विभाग, मंत्रालय, मुंबई.
६. प्रधान सचिव (व्यय), वित्त विभाग, मंत्रालय, मुंबई.
७. सर्व विभागीय आयुक्त,
८. सदस्य सचिव, महाराष्ट्र जीवन प्राधिकरण, मुंबई.
९. संचालक, भूजल सर्वेक्षण आणि विकास यंत्रणा, पुणे.

१०. महालेखापाल, महाराष्ट्र -१, मुंबई (लेखा परिक्षालेखा व अनुज्ञेयता)
११. महालेखापाल, महाराष्ट्र-२, नागपूर (लेखा परिक्षालेखा व अनुज्ञेयता)
१२. सर्व जिल्हाधिकारी.
१३. सर्व मुख्य कार्यकारी अधिकारी, जिल्हा परिषद.
१४. सर्व मुख्य अभियंता, महाराष्ट्र जीवन प्राधिकरण.
१५. संचालक, पाणी व स्वच्छता सहाय्य संस्था, नवी मुंबई.
१६. मुख्य लेखा परिक्षक, स्थानिक निधी लेखा, नवी मुंबई.
१७. उपमुख्य लेखा परिक्षक, स्थानिक निधी लेखा, (सर्व).
१८. जिल्हा कोषागार अधिकारी (सर्व).
१९. मुख्य लेखा व वित्त अधिकारी, जिल्हा परिषद, (सर्व).
२०. सर्व प्रादेशिक उप संचालक, भूजल सर्वेक्षण आणि विकास यंत्रणा.
२१. सर्व उपमुख्य कार्यकारी अधिकारी (ग्रामपंचायत/ पाणी व स्वच्छता) जिल्हा परिषद
२२. सर्व कार्यकारी अभियंता, महाराष्ट्र जीवन प्राधिकरण.
२३. सर्व कार्यकारी अभियंता, ग्रामीण पाणी पुरवठा विभाग, जिल्हा परिषद,
२४. सर्व जिल्हा वरिष्ठ भूवैज्ञानिक, भूजल सर्वेक्षण आणि विकास यंत्रणा,
२५. सर्व गटविकास अधिकारी पंचायत समिती.
२६. पाणी पुरवठा व स्वच्छता विभागातील सर्व पर्यवेक्षीय अधिकारी व कार्यासने.
२७. निवड नस्ती, पापु-११.

Annexure 1

Guidelines for Empanelment of Chartered Accountants for the Audit of Zilla Parishad/Block Level /Gram Panchayat/VWSCs in Water Supply and Sanitation Department

WSSD intends to engage technically qualified and experienced Chartered Accountant Firm empanelled with the Institute of Chartered Accounts of India (ICAI) and the Comptroller and Accountant General of India having proven track record of not less than Ten years practice in the State /Central Government, preferably in the rural department. The audit of Chartered Accountant will be fixed by chief executive officer of the concerned Zilla Parishad and will be strictly done on the basis of Terms of Reference prepared for the Audit.

1. The Chartered Accountant should be registered with the office of Comptroller and Accountant General of India and self-attested copy of such registration taken from the website of CAG registration should be enclosed with the application for empanelment.

2. Certificate of constitution issued by the institute of Chartered Accountant of India along with the membership number and attested photocopy of the certificate to be enclosed with the application.

3. Selected Chartered Accountant firm will carry out the audit for SBM(G),NRDWP and Jalswarajya II in detail by auditing each voucher and provide Reports of Zilla Parishad, Blocks ,Gram Panchayat and VWSCs

4. Appointment of auditor will be made by chief executive officer of Zilla Parishad

5. The applicant firm must have its office in the respective Division barring which the applicant will not be eligible. This fact should be evident from the certificate of constitution issued by ICAI. This certificate should not be older than one month from the last date of filing the Expression of Interest

6. The Chartered Accountant shall be entitled for audit fee on the completion of audit, provided the same has been conducted in accordance with the GRs, Circulars, Zilla Parishad Account Code and Gram Panchayat Account Code/ACT.

7. TA/DA and any kind of other expenses will not be paid to the Chartered Accountant for conducting the Audit except the fee decided as per contract. He /She have to bear all the other expenses related to the audit.

8. If a Chartered Accountant willfully or without any reasonable cause –

- Fails to comply with any provisions of the act or the rules applicable to Auditor /Chartered accountant or
- Disobeys any directions or guidelines issued by the Zilla Parishad or
- Conceals any material facts or gives false statement or certificate Omits any material fact from the records, misappropriates any money or property of the department Is found responsible for any misconduct, indiscipline causing any harm to the smooth functioning of the department or
- Indulge in Mal-Practices or is found guilty of corrupt practices then
- He/she shall be debarred from conducting the audit of the department and his/her candidature on approved panel of Chartered Accountant shall be cancelled and he/she shall be liable to be prosecuted as per the provisions of law.

9. The Chartered Accountant or his firm should not be individually or severely black listed or debarred during the last 10 years by Central/State Government or any entity which is sponsored by Central /State Government, any externally aided projects, Banks or Cooperative Societies or under the Companies Act.

10. There should not be any adverse Remarks or proceedings pending or initiated against the Chartered Accountant or his/her firm or any partner of his firm by Institute of Chartered Accountant of India.

11. The functions of Audit will largely be as follows-:

    - Audit of Bank Pass Book and Bank Reconciliation Statement
    - Verification of ledger posting
    - Verification of Dead Stock and other Assets Registers
    - Verification of Advance Register and timely effective clearance of advances
    - Verification of Process of Procurement such as invitation of tenders quotations etc in the light of State Govt Financial rules
    - All timely statutory returns like Income tax returns VAT and any other statutory returns applicable to the WSSO department has been duly filed
    - Signing of Audit Reports along with the financial statement to include Receipts and payments account, Income and expenditure account, Balance sheet and utilization certificates.

12. The chartered accountant or his/her firm should not have been declared as willful defaulters by any bank or financial institution

13. Minimum Eligibility Criteria

Sr. No	Minimum Eligibility Criteria	
1	Minimum Number of FCA Partners who have passed C.A intermediate exam.	02
2	Number of Years of existence of Firm	10
3	Number of Assignments of of State /Central sponsored Programs conducted by the firm during last Five Years	05
4	Number of Articles with the Firm	05
5	Office of the firm with the Divisions or the district applied for	At least 1
6	Minimum average annual turnover of the firm during last five years	At least Rs. 25 lacs
7	CAG Empanelment for the year 2014-2015	Compulsory
8	Existence of Office of the applicant in the concerned Division /District	Compulsory

14. Marking System for Evaluation

Sr. No.	Criteria	Maximum Marks	Total Marks
1	No of Partners FCA/ACA associated with the firm who have passed C.A intermediate exam. (5 marks for each partner)	20	
2	Annual Turnover of the firm in last 5 years(1 mark for every lac above Rs. 25 Lacs)	25	
3	No of paid/article staff(2 marks for each staff)	10	
5	No. of assignments of State /Central sponsored Programs conducted by the firm during last five years(5 marks for each project)	35	
6	Experience of audit of any project regarding Water Supply and Sanitation Department	10	

Annexure 2

Maharashtra Rural Water Supply and Sanitation Program
National Rural Drinking Water Program
Terms of Reference for Audit of Zilla Parishads and Village Water and Sanitation Committees

Background

Provision of safe drinking water is a basic necessity. Rural drinking water supply is a State subject and has been included in the Eleventh Schedule of the Constitution of India, among the subjects that may be entrusted to Panchayats by the States. In Maharashtra, the Department of Water Supply and Sanitation Department (WSSD) is exclusively concentrating on the poor coverage and access to these essential services. In this context Government of Maharashtra since April 2009 started implementation of centrally sponsored National Rural Drinking Water Program all over the State.

Institutional Setup

At the state level, WSSD has formed State Water and Sanitation Mission (SWSM), a society registered under the Societies Act, which supervises implementation of the program. It is supported by 1) Water and Sanitation Support Organisation (WSSO), 2) Maharashtra Jeevan Pradhikaran (MJP), and, 3) Groundwater Survey and Development Agency (GSDA). At the Zilla Parishads level, District Water and Sanitation Mission (DWSM) have been formed to implement the programme. Block Resource Centres (BRC) provide continuous support in terms of awareness, motivation, mobilization and training. At the village level, Village Water and Sanitation Committee (VWSC) – constituted as sub-committee of the Gram Panchayat (GP) for implementation and supervision.

Funding arrangements

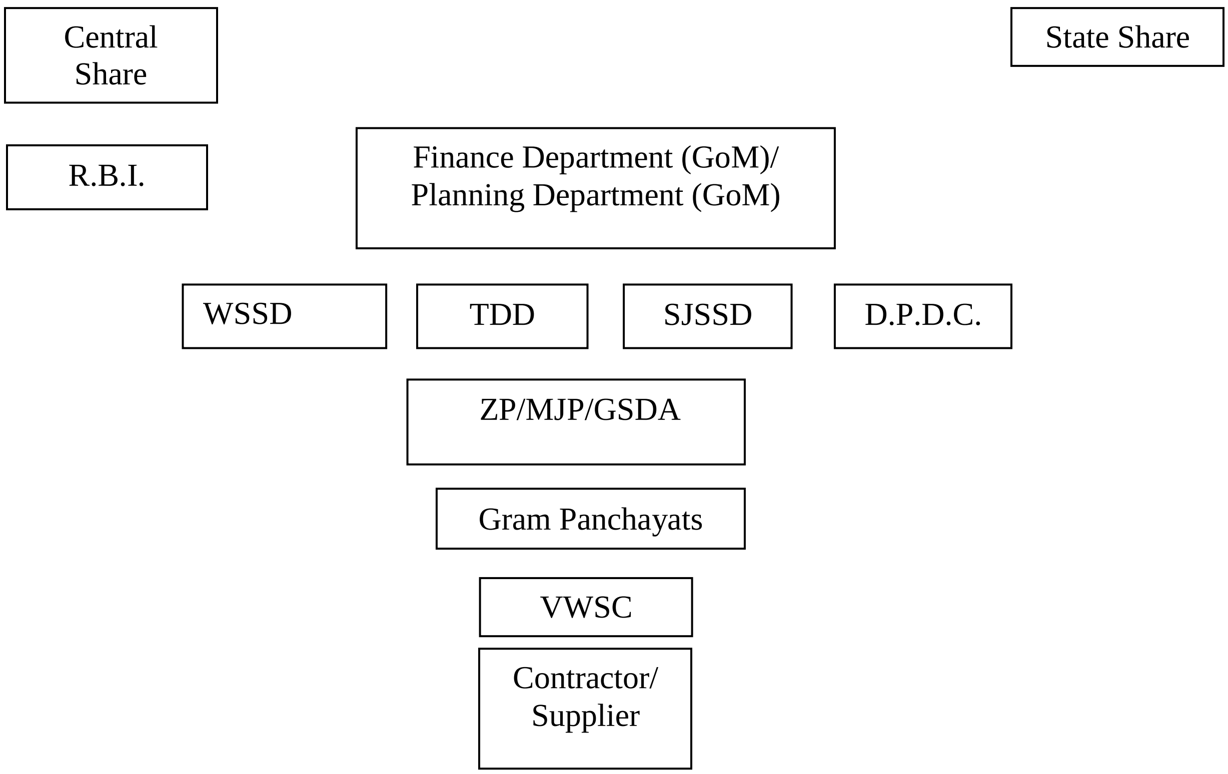
Government of Maharashtra (GoM) provides matching shares of funds to the tune of share of funds from Government of India (GoI) for NRDWP. This is primarily done under different expenditure heads in different ratios by GoI and GoM as detailed below:

Expenditure head	Share %	GoI Share	GoM Share
Coverage	42%	50%	50%
Quality	20%	50%	50%
Operations and Management	15%	50%	50%
Earmarked Water Quality	05%	50%	50%
Sustainability	10%	60%	40%
Support	05%	60%	40%
Water Quality Surveillance & Monitoring	03%	60%	40%

Flow of funds

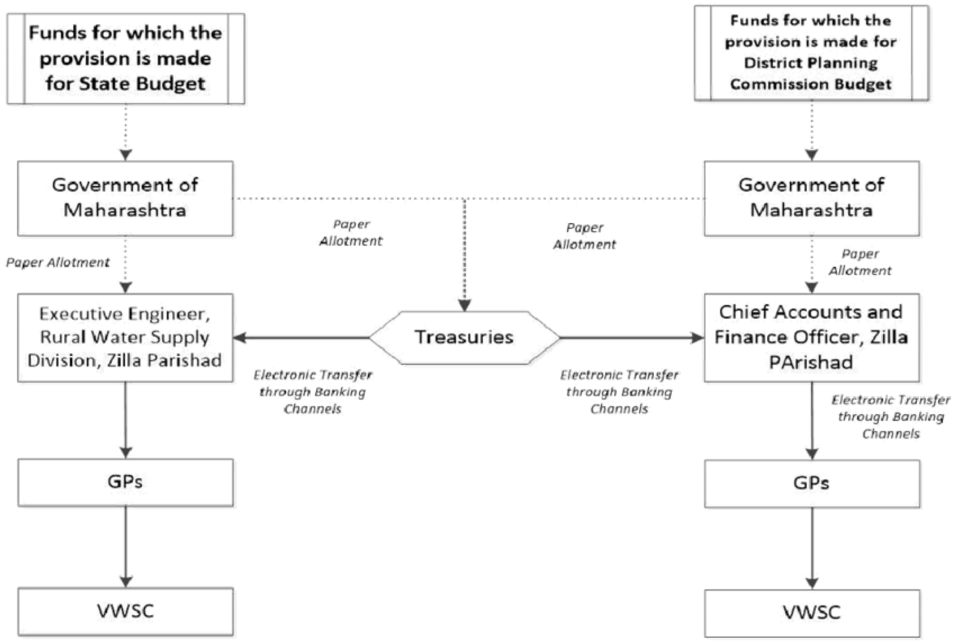
A chart for flow of funds is given below:

Hierarchy of Fund Flow under National Rural Drinking Water Mission (NRDWP)



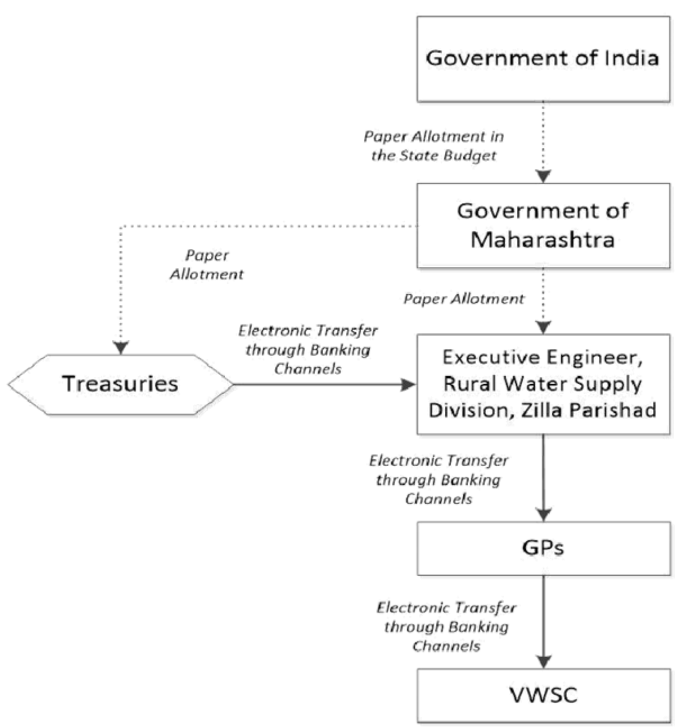
With regard to fund disbursed to districts, separate Fund Flow mechanism is used for State Share and Central Share. The State Share is further classified into: a) funds for which provision is budgeted in the budget of the State; and b) funds which are budgeted under District Planning Commission. The following diagram details the funds flow for Zila Parishads:

STATE SHARE



NATIONAL RURAL DRINGKING WATER PROGRAM

CENTRAL SHARE



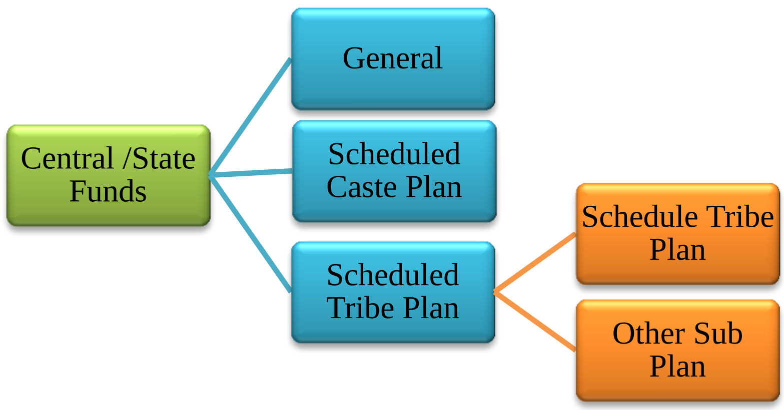
Note- It is obligatory for Gram Panchayat to transfer the funds received from Executive Engineer,RWSS Division,Zillah Parishad within 8 dyas of Receipt of funds vide G.R dated 23 September 2008

Implementation Arrangements

Zilla Parishads

At the districts, ZPs maintain separate bank accounts for GoI share and GoM share. Also, separate bank accounts are maintained for NRDWP Program Funds and NRDWP Support Funds. NRDWP Funds are issued by ZPs to VWSC through concerned Gram Panchayats. Schemes at VWCS level are separately identified as GoI sponsored and GoM sponsored. GoM funds are received by the ZPs whereas GoI funds are received by the Executive Engineer.

ZPs receive funds under the following heads:



Funds are received by a ZP for Program Activities (Coverage, Water Quality, O&M) and Support activities. WSSD disburses grants to MJP and GSDA for onward disbursement.

Village Water and Sanitation Committees

At GP level, a Village Water and Sanitation Committee (VWSC) has been set up as a sub-committee for planning, monitoring, implementation, operation and maintenance of their Water Supply Schemes ensuring active participation of the villagers.

The membership of a VWSC may consist of about 12 to 24 persons, comprising elected members of the Panchayat, women with due representation to SCs, STs and poorer sections of the society. This Committee functions as a sub-Committee of the Gram Panchayat and forms an integral part of the Village Panchayat.

Funds are transferred to VWSC through the account of Gram Panchayats (in tranches of 30, 30, 30 and 10) based on receipt of full utilization of initial instalments and seventy five per cent of the immediately previous instalment. The level of utilization of funds is on the basis of measurement books filled by Junior / Assistant Engineers and verified by the Deputy Engineers.

System of Accounting for all Implementing Agencies (Z.P/MJP/GSDA)

- All financial transactions relating to a Zilla Parishad (ZP) and all account matters, including preparation of the annual accounts and maintenance of all accounts & financial records, are dealt with in the Finance Department of ZP. The Chief Accounts and Finance Officer (CAFO) is the Head of the Finance Department. CAFO is Drawing Disbursing Officer (DDO) of ZP for State funds and District funds.

- The District Fund consists of money received from the Central Government, grants for centrally sponsored schemes through state budget, funds from plan and non-plan state schemes, assigned tax and non-tax revenues, receipts of ZPs, interest on investments, etc.

- Grants released by the State Government to ZP are drawn through the District Treasury by electronic transfer. For central share of funds separate joint account is maintained in the name of Chief Executive Officer, ZP and Executive Engineer, RWS Division, ZP. For State share (State Government Funds and Funds received from District Planning Committee) account is maintained at Chief Account and Finance Officer, ZP level. From these accounts funds are released to GPs. Reconciliation of fund transfer as per ZP records with treasury is done by CAFO every month.

- For Central Share Funds the cash book is maintained at Executive Engineer, RWS Division, ZP level and for State share funds the cash book is maintained at Chief Account and Finance Officer, ZP level. Executive Engineer, Rural Water Supply Division, ZP is fully responsible for maintenance of cash books, financial management reports & other supporting documents related to fund release to ensure that these records are maintained properly and correctly and that they are up-to-date.

- In RWS, grant register are maintained based on cash books maintained for State & District funds in CAFO office. Monthly reconciliation of these subsidiary registers is done by AAO of RWS with CAFO accounts.

- In case of MJP & GSDA, Central and State share is released through Budget distribution System to the head quarters. From head quarters the funds are released to the respective divisional offices.

Objective of this Assignment

The key objective of this assignment is to issue a certified consolidated annual financial statement and report for all the funds received under the NRDWP program, whether it is from Central Funds or state funds (as described under Implementation Arrangements above). This statement will also include the accounts of Gram Panchayats and Village Water and Sanitation Committees. Hence the unspent balance at the GP/VWSC level will form part of the closing balances at the district level.

Scope of Work

The scope of this assignment is to audit the program activities implemented by ZPs, GPs and VWSCs and consolidate accounts of NRDWP at the District Level. Audit will primarily be guided by Framework for Implementation (FoI) issued by Department of Drinking Water Supply, Ministry of Rural Development, Government of India and Financial Management

Manual (FMM), Village Panchayat Act (VP Act), Gram Panchayat Accounts Code and Government Orders (GO) for the project issued by the Government of Maharashtra.

The CA firm is required to exercise such tests of accounting records, internal checks and control and other necessary audit of the accounts as per general principles, standard of audits of the Institute of Chartered Accountant of India and norms of FoI, Financial Management Manual, Gram Panchayat Code and GOs. In conducting the audit, attention should be given to the following:

a. All funds have been provided and have been used in accordance with the conditions, follow the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the funds were provided.

b. Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed. Proper documents i.e. purchase orders, tender documents, invoices, vouchers, receipts, and pay bills, TA bills etc. are maintained and linked to the transactions and retained for the project period.

c. All necessary supporting documents, records and accounts have been kept in respect of project expenditure and clear linkages should exist between the books of accounts and activities.

d. Expenditure reported in the Income and Expenditure account is properly reflected in the Utilization Certificate(s) for the same period.

<u>Outline of Tasks to be carried out</u>:

1. **Certification of Financial Statements** – Verifying the consolidated annual financial statements of district level comprising of financial statements of Gram Panchayats and VWSCs are from the books of accounts and show a 'true and fair' view of the project finances.

2. **Audit of expenditure** – Auditing on all expenditure and giving opinion whether all expenditure has been made for the purposes intended for, have been used with due attention to economy and efficiency following the procedures Framework for Implementation (FoI) issued by Department of Drinking Water Supply, Ministry of Rural Development, Government of India and Financial Management Manual (FMM), Village Panchayat Act (VP Act), Gram Panchayat Accounts Code and Government Orders (GO) for the project issued by the Government of Maharashtra. The CA firm will comment whether all the records as required have been maintained and that such records are up to date.

3. **Community Contribution** – The criteria of payment of community contribution for RWSS Schemes is now cancelled vide GR dated 9th July 2014.

4. **Procurement** – Checking that all procurement of goods and services are as per the norms provided.

5. **Social Audit/ Transparency** – Ensuring, making enquiries and checking whether norms of social audit and transparency have been followed. E.g. contract award, contract and labour payments (where applicable), Books of accounts as well as expenditure statements have been made available to all members for viewing, information on scheme approval, award of contracts, funds received, payments made and balances, have been prominently displayed in the village at all time and updated regularly.

6. **Consolidation of audited accounts and findings of VWSCs**: The auditors will also be required to consolidate the audited accounts of all Gram Panchayats and VWSC in a district and issue consolidated audited financial statements as well as consolidated report of findings.

7. **Compliance -** Ensuring compliance with laid down procedures in the Framework for Implementation (FoI) issued by Department of Drinking Water Supply, Ministry of Rural Development, Government of India and Financial Management Manual (FMM), Village Panchayat Act (VP Act), Gram Panchayat Accounts Code and Government Orders (GO) for the project issued by the Government of Maharashtra..

<u>Periodicity and Timing of Audit for all implementing agencies (Z.P/MJP/GSDA)</u>

Level	Periodicity of Audit	
Zilla Parishad	Annual	
GPs/VWSCs	i.	Annual; and
	ii	Before the release of third Installment.

Under the NRDWP program, a major portion of the implementation and fund management is by VWSCs. Funds are transferred to VWSCs in four tranches in the ratio of 30:30:30:10 of the total scheme cost. In addition to annual audit, another audit of VWSC is mandated before the release of third tranche for the purpose of certification of: a) utilization of 100% of funds of first two tranches; and b) 75% of value of funds requested in third tranche.

Considering the scope of work and size of State of Maharashtra, separate firm will be selected for each district and local presence will be a key criteria. The auditors will be paid by the respective Districts and will audit on behalf of the department therefore they would need a person/ team to be able to respond to requests within 7 days i.e. be able to visit the VWSC and certify.

The respective District will issue instruction to the selected CA Firms for Audit of the ZPs and VWSC accounts. The CA firms have to submit the audit report to the respective district within 30 days starting from the date of issuing audit instruction letter by District.

Methodology

- Field visit essential for each certification;
- Review of documents (e.g., Reports, Financial Statements, etc);
- Audit manager to personally visit the ZPs and 20% of the GPs and VWSC;

Outputs:

Output	Contents	Due
Audit Report	• Opinion that funds have been used for the purposes intended (format enclosed for ZPs and VWSCs); • Duly completed control checklist for VWSCs (format enclosed); • Any other matter.	Within 60 days of issue of instruction by the District.
Audited financial Statements	• Certified Statement of accounts (format enclosed for ZPs and VWSCs in Annexure); • At least two photographs of the scheme / works • Fact Sheet (only for VWSC – format enclosed)	Within 60 days of issue of instruction by the District.

Audit Opinion

The primary audit opinion should include

- For ZPs, GPs and VWSCs – Balance Sheet, Income and Expenditure account, Receipt and Payment account and the audit report.
- The auditor should submit two copies each, in Marathi as well as in English, of the audit report with annexure.
- For audit reports of ZPs, one copy each shall be sent to District and State, and for GPs and VWSCs, one copy each shall be sent to District and other to VWSC;

Follow up Process

For ZPs

Chief Executive Officer will be the authority for settling the audit observations. The following process will adopted to follow-up the audit observations –

- Observations of audit will be listed in a register / database prepare for that purpose. This should be done within a week of receipt of audit report.
- The ideal time for compliance of the audit observation one month from the date of receipt of audit report.
- After receiving compliance from the concerning, Chief Executive Officer will decide whether the clarification(s) is suitable enough to remove the audit objection, accordingly the register / database will be updated.
- If Chief Executive Office is not satisfied with the clarification provided by the concerning, then he / she may ask for further clarification or take appropriate action or recommend the case to State Office on the process of initiation of recovery or for further action.

For GPs and VWSCs

Executive Engineer will be the authority for settling the audit observations. The following process will adopted to follow-up the audit observations –

- After submission of the audit report by the CA firms, a copy of the same will be enclosed in the concerning GPs / VWSC project file.
- If the audit report required any compliance then the same will be listed in a register / database prepare for that purpose and request for compliance will be sent to the concerning GPs VWSC. This should be done within a week of receipt of audit report.
- The ideal time for compliance of the Audit observation by the concerning VWSC is 1 Month from the date of issuing of the letter from the District.
- After receiving compliance from the concerning GPs / VWSC, Executive Engineer will decide whether the clarification(s) is suitable enough to remove the audit objection, accordingly the register / database will be updated.
- If Executive Engineer is not satisfied with the clarification provided by the concerning GPs / VWSC, then he / she may ask for further clarification or recommend the case to Block Development Officer on the process of initiation of recovery.

Data, services and facilities to be provided by the VWSCs:

ZPs, GPs and VWSCs shall provide access to all books of accounts, vouchers, supporting, books of accounts, previous audit statements and all relevant documents.

Key Professionals required for Audit:

Key Person	Qualification	Specialization	Experience
Audit Manager	Chartered Accountant	Experience of conducting audit of government institutions, specially rural or urban local bodies	Minimum 10 years in audit
Audit Assistant	Articled Clerk (PE II passed)	Experience of conducting audit	Minimum 1 year

It is expected that the Audit Manager should visit District at least 20% of the GPs and VWSCs. This is with the objective of obtaining adequate assurance that the audit process is working adequately and therefore he would exercise his professional judgment in case there is a need to visit more locations.

Annexure – 2.1

Format of Audit Opinion for ZPs

Audit Report

To,

We have audited the attached Balance Sheet of Central Share of **National Rural Drinking Water Program (NRDWP) of Zilla Parishad / GP / VWSC - ____________** as at 31st March, 201X and also the Income & Expenditure and Receipt and payment Account of the said funds for the period ended on that date annexed thereto. These financial statements are the responsibility of the district management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We enclose in the Annexure “A” statement of observations (if any).

Further to our comments in the Annexure referred to above, we report that: -

i) All funds, including counterpart funds, have been provided and have been used in accordance with the conditions, follow the relevant financial norms and financial regulations of Framework for Implementation (FoI) issued by Department of Drinking Water Supply, Ministry of Rural Development, Government of India and Financial Management Manual (FMM), Village Panchayat Act (VP Act), Gram Panchayat Accounts Code and Government Orders (GO).

ii) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed. Proper documents i.e. purchase orders, tender documents, invoices, vouchers, receipts, and pay bills, TA bills etc. are maintained and linked to the transactions and retained for the project period.

iii) All necessary supporting documents, records and accounts have been kept in respect of project expenditure and clear linkages should exist between the books of accounts and activities.

We further report that

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii. In our opinion, proper books of accounts as required by guidelines issued in this regards have been kept by the Program, so far as appears from our examination of such books.

iii. The Balance Sheet and Receipt and Payment Account dealt with by this report are in agreement with the books of account.

iv. In our opinion and to the best of our information and according to the explanations given to us, and subject to our observation in annexure “A” (if any), the said accounts give a true and fair view:

A. in the case of the Balance Sheet, of the state of affairs of the Program as at 31st March, 20XX and

B. in the case of the income and expenditure Account, of the ________ of Income over expenditure for the year ended on that date and

C. In the case of receipt and payment account, of the receipts and payments for the year ended on that date.

D. Expenditure reported in the Income and Expenditure account is properly reflected in the Utilization Certificate(s) for the same period.

Date : - ________
Place : - ________

For, __________
Chartered Accountants
FRN: - ________
C & AG Emp.No.: ________

Name of Member
Designation

Annexure – 2.2

Control Checklist for VWSC			
1	**Name of VWSC**	**:**	
2	**Address**	**:**	
3	**Gram Panchayat**	**:**	
4	**Block**	**:**	
5	**District**	**:**	
6	**Name of Bank Account/s :**	**:**	
	A.		
	B.		
7	**Date of approval by the Gram Sabha**	**:**	
8	**Total Scheme cost**	**:**	
9	**Scheme Components**	**:**	
	10.1 Project’s Contribution		
	10.2 Community Contribution		
	10.3 Others		
10	**Date of Commencement of Scheme Work**	**:**	
11	**Date of Completion of Scheme Work**	**:**	
12	**Total Value of Work Done as per MB**	**:**	
13	**Embezzlement of funds**	**:**	
14	**Diversion of fund – provide activity & amount**	**:**	
15	**Details of retentions with VWSC**	**:**	
16	**Total Amount of retention**		
	Our of above:		
	- Amount in Savings in Account		
	- Amount in Cash		
	- Amount in the form of FDR		
	A. FDR No. and date		
	B. Name of Bank and Branch		
	C. Maturity amount and date of FDR		
17	**Whether assets verified by appropriate authority**	**:**	
	- Name of Official		
	- Date of Verification		
18	**Name & Address of the Audit Firm**	**:**	
19	**Date of Commencement of Audit**	**:**	
20	**Date of Completion of Audit**	**:**	
21	**Name and Qualification of audit team member**		

Sr.	Activity	Particulars	Y	N	Remarks
1	VWSC Formation	• Are copies of the MOU available with the VWSC? • Has it engaged the services of a book keeper? • Is there any record of cash contributions made by the individual members?			
2	Community contributions	• Has community contribution been deposited in the bank account as per the MOU? • Is a receipt issued for all contributions?			
3	Flow of funds	• Has the flow of funds from the District been timely and what is the time taken in release of fund from District? • Have the project funds been lying blocked unnecessarily with the VWSC for a long time? If yes, report the deviation.			
4	Operation of bank account	• Are there two signatories for cheque signing • Is the cheque in safe custody? • Does the bank pass book balance reconcile with the cash book in the VWSC? • Have all major payments been made by cheque? • Is the bank pass book and cheque book available with the VWSC? • Have the withdrawals from the VWSC bank account been in line with the MOU & reasonable as per requirement? • Are payments made after verification & approval of works by the JE/AE of the Controlling (District) Office?			

		• Have the procurement procedures Prescribed adhered to by the VWSC? If no, report the deviations with Amount.			
5	Procurement	• Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with book balances?			
		• Is there any price or quantity variance between the actual expenditures and the cost in the DPR?			
		• Has the cash book been written regularly and is complete?			
		• Has the cash book been signed by the authorized representative of the VWSC?			
6	Book Keeping	• Have all the withdrawals from the bank been reflected in the cash book?			
		• Have all the expenditures been made as per the contract agreement?			
		• Is there adequate supporting documentation for all expenditures?			
		• Have the milestones certificates been prepared as per the requirements of the contract agreement and verified?			
7	Other Issues	• Have all the financial transactions been discussed and recorded in the minutes of the VWSC meeting?			
		• Has a physical verification of the assets created been carried out by the auditors?			
8	Transparency & Disclosure	• Whether the books of accounts as well as expenditure statements have been made available to all members for viewing?			

		• Has information on scheme approval, award of contracts, funds received, payments made and balances been prominently displayed in the village at all time and updated regularly.			
9	Any specific deficiencies in the system	• Give details			
10	Any other matter which might have a significant impact on the implementation of the project	• Give details			

We confirm that we have complied with the requirements of the above checklist during the course of our work.

Signature of CA Firm

Annexure – 2.3

National Rural Drinking Water Programme (NRDWP)

District Water and Sanitation Mission

Balance Sheet for Zilla Parishad / GP / VWSC ________ as on ______

CAPITAL FUND AND LIABILITIES	**Previous Year**			**Current Year**		
	Central	**State**	**Total**	**Central**	**State**	**Total**
Accumulated Fund						
Opening Balance						
Add/Deduct						
Balance Transferred From Income & Expenditure Account						
Current Liabilities						
(i) Outstanding Expenses/Payables						
(ii) Any other Liability						
Total						
ASSETS						
Fixed Assets						
(i) Vehicles						
(ii) Furniture & fixtures						
(iii) Office Equipment						
(iv) Computers & Peripherals						
(v) Others etc.						
Current Assets & advances						
(i) Stock						
(ii) Temporary Transfer of Funds to other schemes recoverable						
(iii) Closing Balance						
(a) Cash in Hand						
(b) Cash at Bank						
(c) Account Receivables and Advances recoverable						
(i) Implementing Agencies						
(ii) Other Agencies						
(iii) Staff						
(iv) Suppliers etc.						
Total						

Signature of Competent Authority	(Signature of Auditor with Seal) Name in Full Membership No. CAG Empanelment No. Contact No.
Name in full	
Office seal	

Annexure -2.4

District Water and Sanitation Mission__________							
National Rural Drinking Water Programme (NRDWP)							
Income and Expenditure Account for the Period Ended _________________________							
Expenditure	**Current Year**			**Income**	**Current Year**		
	Central	**State**	**Total**		**Central**	**State**	**Total**
Expenditure incurred for the purpose of				Grants -in -Aid received from			
approved work undertaken NRDWP							
				(a) Central Govt.			
NRDWP Program				(b) State Govt.			
Coverage				(c) Other Agencies			
Water Quality							
Sustainability				Interest received from Bank Accounts			
Operation & Maintenance				Received during the year			
Support & WQM&S				Refund of unutilized grants by the			
				Implementing Agencies			
Audit Fees							
				Miscellaneous Receipts			
Expenses on Administration							
Salary and Allowances							
Traveling Expenses							
Rent, Rates and Taxes							
Printing and Stationery							
Publicity and Propaganda							
Bank Charges							
Miscellaneous Expenses etc.							
Excess of Income over Expenditure carried				Excess Expenditure over Income carried			
over to Balance Sheet.				over to Balance sheet.			
Total				**Total**			

Signature of Competent Authority
Name in full
Office seal
Contact No.
Contact No.

(Signature of Auditor with Seal)
Name in Full
Membership No.
CAG Empanelment No.

Annexure -2.5

District Water and Sanitation Mission _________

National Rural Drinking Water Programme (NRDWP)

Receipt and Payment Account for the Period Ended _______________________

Receipts	**Amount Current Year**			**Payments**	**Amount Current Year**		
	Central	**State**	**Total**		**Central**	**State**	**Total**
Opening Balance				**NRDWP Program**			
(i) Cash in Hand				Coverage			
(ii) Cash at Bank				Water Quality			
(iii) Cheques in Hand				Sustainability			
				Operation & Maintenance			
Grants -in -Aid received from				DDP			
(a) Central Govt.				Calamity etc.			
(b) State Govt.							
(c) Other Agencies				**Support & WQM&S**			
				Audit Fees			
Interest received from Bank Accounts							
Received during the year				**Expenses on Administration**			
				Rent, Rates and Taxes			
Refund of unutilized grants by the				Printing and Stationery			
Implementing Agencies							
				Publicity and Propaganda			
				Bank Charges			
				Miscellaneous Expenses etc.			
				Closing Balance			
				(i) Cash in Hand			
				(ii) Cash at Bank			
				(iii) Cheques in Hand			

Signature of Competent Authority
Name in full
Office seal
Contact No.
Contact No.

(Signature of Auditor with Seal)
Name in Full
Membership No.
CAG Empanelment No.

Annexure -2.6
District Water and Sanitation Mission _________
National Rural Drinking Water Programme (NRDWP)
Consolidated Income and Expenditure Account for the Period Ended ______________

	GP-1			GP-2			GP-n			GP Total			District			Total (GP+District)		
	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total
Expenditure																		
NRDWP Program																		
Coverage																		
Water Quality																		
Sustainability																		
Operation & Maintenance																		
DDP																		
Calamity etc.																		
Support & WQM&S																		
Audit Fees																		
Expenses on Administration																		
Salary and Allowances																		
Traveling Expenses																		

Rent, Rates and Taxes																		
Printing and Stationery																		
Publicity and propragandat																		
Bank Charges																		
Miscellaneous Expenses etc.																		
Excess of Income over Expenditure carried over to Balance sheet.																		
Total																		
Income																		
Grants-in-Aid-received from																		
(a) Central Govt.																		
(b) State Govt.																		
(c) Other Agencies.																		
Interest received from Bank Accounts during the year																		
Less: related to previous year																		
Refund of unutilized grants by the Implementing Agencies																		
Miscellaneous Receipts																		

Note: Consolidation for each GP will be prepared likewise which will include the consolidate balances of all VWSCs.

Annexure -2.7

National Rural Drinking Water Programme (NRDWP)

District Water and Sanitation Mission________________

Consolidated Balance Sheet for Zilla Parishad / GP / VWSC ________ as on ______

	GP-1			GP-2			GP-n			GP Total			District			Total (GP+District)		
	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total	Central Fund	State Fund	Total
CAPITAL FUND AND LIABILITIES																		
Accumulated Fund																		
Opening Balance																		
Add/Deduct																		
Balance Transferred From Income & Expenditure Account																		
Current Liabilities																		
(i) Outstanding Expenses/Payables																		
(ii) Any other Liability																		
Total																		
ASSETS																		
Fixed Assets																		
(i) Vehicles																		
(ii) Furniture & fixtures																		
(iii) Office Equipment																		
(iv) Computers & Peripherals																		
(v) Others etc.																		
Current Assets & advances																		
(i) Stock																		

(ii) Temporary Transfer of Funds to other schemes recoverable																		
(iii) Closing Balance																		
(a) Cash in Hand																		
(b) Cash at Bank																		
(c) Account Receivables and Advances recoverable																		
(i) Implementing Agencies																		
(ii) Other Agencies																		
(iii) Staff																		
(iv) Suppliers etc.																		
Total																		

Signature of Competent Authority	(Signature of Auditor with Seal)
Name in full	Name in Full
Office seal	Membership No.
Contact No.	CAG Empanelment No.

Annexure -2.8

Statement of Component wise break up of Receipts and Expenditure

District Water and Sanitation Mission __________

Balance Sheet for Zilla Parishad / GP / VWSC _________ as on ______

	Component			**a Central** b State c DPDC						Category			a General b Special Component Plan c Tribal Sub-Plan d Other Tribal Sub Plan					
	Opening Balance			**Grants Received**			**Other Receipts**			**Bank Interest**			**Expenditure**			**Closing Balance**		
	A			**B**			**C**			**D**			**E**			**F**		
	Central Fund	**State Fund**	**Total**	**Central Fund**	**State Fund**	**Total**	**Central Fund**	**State Fund**	**Total**	**Central Fund**	**State Fund**	**Total**	**Central Fund**	**State Fund**	**Total**	**Central Fund**	**State Fund**	**Total**
Coverage																		
Water quality																		
Sustainability																		
Operation and Maintenance																		
Sub Total																		
Earmarked Water Quality																		
Earmarked Funding (Chemical)																		
Earmarked Funding (Bacteriological)																		
Calamity																		
DDP																		

Total (Programme Fund)																		
NRDWP Support -																		
IEC																		
HRD																		
R&D																		
MIS																		
Others																		
Subtotal																		
WQM&S																		
Total programme + Support Funds																		
Note:																		

1. Separate statement will be drawn for each category and component.

2. This format is not to be drawn for GPs / VWSCs.

3. Total in column E for all schemes collectively should match with the total expenditure reported in Income and Expenditure account.

Annexure -2.9

Statement of Sources and Application of Funds for Release of third installment for VWSC

Name of District	
Name of Block	
Name of GP	
Name of VWSC	

Sr.	Particulars					
		Amount in Rs.			Valuation in	Estimated cost as
		Central Fund	State Fund	Total	MB	per DSR
A	**Opening Balance**					
	Cash					
	Bank					
	Unadjusted Advances					
	Total of Opening Balances (A)					
B	**Receipts for approved scheme**					
	Coverage					
	Water Quality					
	Sustainabililty					
	Earmarked Water Quality					
	Natural calamity					
	Administration					
	Other Receipts					
	Community Contribution					
	Bank interest earned					
	Other Incomes					
	Total of Receipts (B)					
C	**Available Funds (C) (=A+B)**					
D	**Expenditure for approved scheme**					
	Coverage					
	Water Quality					
	Sustainabililty					
	Earmarked Water Quality					
	Natural calamity					
	Administration					

	Total Expenditure (D)					
E	**Closing Balance**					
	Cash					
	Bank*					
	Unadjusted Advances					
	Total Closing Balance (E)#					
F	***Bills whose payments are yet to be made*** **(To be filled only in case of release of last instalment)** a. b.					
	Outstanding Payments (F)					
G	**Total Expenditure on Scheme (G) (=D+F)**					
	Installemts Received till Date First Installment Second Installment					
	Total Installments Received (H)					
	Third Installment Due (G minus H)					

This should be equal to C minus D.

^	This column will be NIL for audit of first (two) instalments.	Bank a/c-1	Bank a/c-2
*	Balance as per books of accounts	xx	xx
	Balance as per Pass Book	xx	xx
	In case of difference, give reconciliation.		

Annexure -2.10

National Rural Drinking Water Programme (NRDWP)

District Water and Sanitation Mission __________

Physical Output (National Rural Drinking Water Programme/Support) for the utilized funds as reported in the Income and Expenditure Account:

Components of National Rural Drinking Water Programme:	Physical Output (in verifiable term)
I. Handpumps	
II. Single village Piped Water Supply schemes	
- Surface sources	
- Ground Water Sources	
iii. Multi village Piped Water Supply schemes	
- Surface sources	
- Ground Water Sources	
iv. Others (dugwell, sanitary well)	
V. Sustainability structures with category etc.	
Support	
1. HRD and Capacity building - training	
2. IEC	
3. R&D	
4. MIS and Computerisation	
5. Others (if any)	

Signature of Competent Authority
Name in full
Office seal
Contact No.

(Signature of Auditor with Seal)
Name in Full
Membership No.
CAG Empanelment No.

Annexure 3
Maharashtra Rural Water Supply and Sanitation Department
Swachh Baharat Mission Gramin
Terms of Reference for Audit

Background

Swachh Baharat Mission Gramin (SBMG), formerly known as Nirmal Bharat Abhiyan (NBA), is being implemented in Maharashtra since year 1999-2000. The objective is to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community through renewed strategies and saturation approach. The main objectives of the SBMG are as under:

Institutional Setup

At the State level, State Water and Sanitation Mission (SWSM) supervise implementation of the program. SWSM is supported by Water and Sanitation Support Organisation (WSSO) . At the district level, District Water and Sanitation Mission have been formed to implement the project. Block Resource Centers at the block level provide continuous support in terms of awareness, motivation, mobilization and training. At the village level, Village Water and Sanitation Committee – constituted as sub-committee of the Gram Panchayat – provide motivation, implementation and supervision. SBMG is implemented by Panchayati Raj Institutions (PRI) at all levels.

Funding arrangements

SBMG component-wise earmarking and funding pattern is as under:-

All figures in % except for IHHL, which is in Rs.

Sr.	**Component**	**Amount earmarked as percent of SBM (G) project outlay**	**Contribution Share**		
			GoI	**GoM**	**Beneficiary**
1	IEC, Startup activity, and capacity building	Up to 8 %	60%	40%	--
2	Revolving Fund	Up to 5 %	60%	40%	--
3	(i) Individual Household Latrines (IHHL)	Actual amount required for full coverage	12000/		--
	(ii) Community sanitary complexes	Actual amount required for full coverage	60%	30%	10%
4	Administrative Charges	Up to 2 %	60%	40%	--
5	Solid / Liquid waste management*	Actual amount as per SWLM project cost within permissible limits	60%	40 %	0

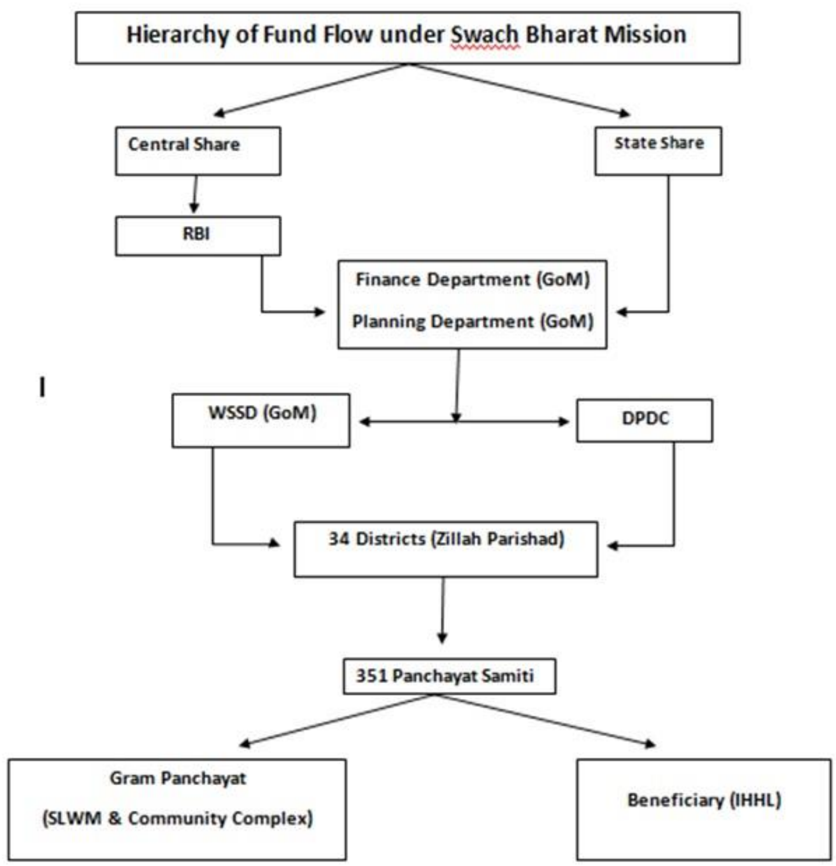
System of Accounting SBM (G)

- All financial transactions relating to a Zilla Parishad (ZP) and all account matters, including preparation of the annual accounts, Budget (on the basis of Annual Implementation Plan) and maintenance of all accounts & financial records, are dealt with in the Finance Department of ZP. The Chief Executive Officers and Dy.CEO (WATSAN) are jointly Drawing & Disbursing Officer (DDO) of ZP for state funds and district funds.

- SBM (G) receives Grants from Central & State under DPDC, Gen. ST & SCP.

- Grants released by the State Government to ZP are drawn from the district treasury and on the basis of demand received ZP in turn releases the share of funds to PSs and GPs which is payed to individual beneficiaries and community sanitary complex & SWLM etc. through NEFT/Cheque.
- Reconciliation of fund transfer as per ZP records with treasury is done by Dy.CEO (WATSAN) every month.
- Dy.CEO (WATSAN) is fully responsible for maintenance of Cash books, financial management reports & other supporting documents related to fund release to ensure that these records are maintained properly and correctly and that they are up-to-date.
- Grant register is maintained based on cash books maintained for state & district. Monthly reconciliation of these subsidiary registers is done by Accounts Officer with DY.CEO (WATSAN).
- At Block level Block development officer is Drawing and Disbursing Officer and at GP level Gram Sevak and Sarpanch are jointly drawing and Disbursing Officer. They are responsible for maintenance of all accounts & financial records and books of Accounts.

Flow of fund



Implementation Arrangements

Implementation of SBMG is done with 'Village Water and Sanitation Committee' as the base

unit. A project proposal that emanates from a district is scrutinized and consolidated by the State Government and transmitted to the Government of India (Ministry of Drinking Water and Sanitation) as a State Plan. The physical implementation gets oriented towards satisfying the felt-needs, wherein individual households choose from a menu of options for their household latrines. SBMG is be implemented with a District as the project.

Objective of this Assignment

The key objective of this assignment is to issue a certified consolidated annual financial statement and report for all the funds received under the SBMG Program, whether it is from Central Funds or state funds. This statement will also include the accounts of Blocks, Gram Panchayats and Village Water and Sanitation Committees. Hence the unspent balance at the Block/GP/VWSC level will form part of the closing balances at the district level.

Scope of Work

The scope of this assignment is to audit the program activities implemented by ZPs, Blocks and GPs / VWSCs. Audit will primarily be guided by Guidelines issued by Ministry of Drinking Water and Sanitation, Government of India, Village Panchayat Act (VP Act), Gram Panchayat Account Code and Government Orders (GO) for the project issued by the Government of Maharashtra. In conducting the audit, attention should be given to the following:

- Funds have been used in accordance with the conditions, follow the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the funds were provided.
- Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed. Proper documents i.e. purchase orders, tender documents, invoices, vouchers, receipts are maintained and linked to the transactions and retained for the project period.
- All necessary supporting documents, records and accounts have been kept in respect of project expenditure and clear linkages should exist between the books of accounts and activities.
- With respect to funds disbursed to beneficiaries, the CA firm appointed is required to certify that: –

    All funds are transferred to the account of beneficiaries electronically.

    The beneficiaries have not claimed the benefit of this scheme in the past.

<u>Outline of Tasks to be carried out</u>:

1. **Certification of Financial Statements** – Verifying the annual financial statements of district, block and Gram Panchayat show a 'true and fair'.

2. **Audit of expenditure** – Auditing on all expenditure and giving opinion whether all expenditure has been made for the purposes intended for, have been used with due attention to economy and efficiency following the procedures as documented in Guidelines issued by Ministry of Drinking Water and Sanitation, Government of India, Village Panchayat Act (VP Act), Gram Panchayat Account Code and Government Orders (GO). The CA firm will comment whether all the records as required have been

maintained and that such records are up to date and also verify the value of work done and compare the actual expenditure.

3. **Community Contribution** – Checking that community contribution has been received as per norms of the project and used for the purposes intended.

4. **Procurement** – Checking that all procurement of goods and services are as per Guidelines issued by Ministry of Drinking Water and Sanitation, Government of India, Village Panchayat Act (VP Act), Gram Panchayat Account Code and Government Orders (GO) and reporting any deviations from or cases of undue favour, mis-procurement, corruption, etc.

5. **Social Audit/ Transparency** – Ensuring, making enquiries and checking whether norms of social audit and transparency have been followed. E.g. contract award, contract and labour payments (where applicable), Books of accounts as well as expenditure statements have been made available to all members for viewing, information on scheme approval, award of contracts, funds received, payments made and balances, have been prominently displayed in the village at all time and updated regularly.

5. **Consolidation of audited accounts and findings of District, Blocks and GPs/VWSCs**: The auditors will also be required to consolidate the audited accounts of District, Block and GPs / VWSCs and issue consolidated audited financial statements as well as consolidated report of findings.

6. **Compliance -** Comment on compliance with laid down procedures in the Guidelines issued by Ministry of Drinking Water and Sanitation, Government of India, Village Panchayat Act (VP Act), Gram Panchayat Account Code and Government Orders (GO).

Periodicity and Timing of Audit

Audits will be conducted on Annual basis.

The respective District will issue instruction to the selected CA Firms for Audit of the ZPs and VWSC accounts. The CA firms have to submit the audit report to the respective district within 60 days starting from the date of issuing audit instruction letter by District.

Methodology

- Review of documents (e.g., Reports, Financial Statements, etc).
- Audit manager to personally visit the ZPs and 20% of GPs;
- Regular audit methodology;
- Discussions as required to validate findings and discuss suggestions.
- Compliance with laid down procedures in the Guidelines issued by Ministry of Drinking Water and Sanitation, Government of India, Village Panchayat Act (VP Act), Gram Panchayat Account Code and Government Orders (GO).

Outputs:

Output	Contents	Due
Audit Report	• Opinion that funds have been used for the purposes intended (format enclosed for Zps, Blocks and GPs); • Duly completed control checklist for GPs / VWSCs (format enclosed); • Any other matter.	Within 60 days of issue of instruction by the District.
Audited financial Statements	• Certified Balance Sheet, Income and Expenditure, Sources and Application of Funds (format enclosed for ZPs, Blocks and GPs);	Within 60 days of issue of instruction by the District.

Output	Contents	Due

Audit Opinion

The primary audit opinion should include

- For ZPs, Block & GPs / VWSCs – Balance Sheet, Income and Expenditure account, Receipt and Payment account and the audit report.
- The auditor should submit two copies each, in Marathi as well as in English, of the audit report with annexure.
- For audit reports of ZPs, one copy each shall be sent to District and State, and for Blocks and GPs / VWSCs, one copy each shall be sent to District and other to Block and GPs / VWSCs respectively.

Follow up Process

Chief Executive Officer of Zila Parishad will be the authority for settling the audit observations.

For ZPs/Block

The following process will adopted to follow-up the audit observations –

- Observations of audit will be listed in a register / database prepare for that purpose. This should be done within a week of receipt of audit report.
- The ideal time for compliance of the audit observation one month from the date of receipt of audit report.
- After receiving compliance from the concerning, Chief Executive Officer will decide whether the clarification(s) is suitable enough to remove the audit objection, accordingly the register / database will be updated.
- If Chief Executive Office is not satisfied with the clarification provided by the concerning, then he / she may ask for further clarification or take appropriate action or recommend the case to State Office on the process of initiation of recovery or for further action.

For GPs/VWSCs

The following process will adopted to follow-up the audit observations –

- After submission of the audit report by the CA firms, a copy of the same will be enclosed in the concerning GP/VWSC file.
- If the audit report required any compliance then the same will be listed in a register / database prepare for that purpose and request for compliance will be sent to the concerning GP / VWSC. This should be done within a week of receipt of audit report.
- The ideal time for compliance of the Audit observation by the concerning GP / VWSC is 1 Month from the date of issuing of the letter from the District.
- After receiving compliance from the concerning GP, Chief Executive Officer will decide whether the clarification(s) is suitable enough to remove the audit objection, accordingly the register / database will be updated.
- If Chief Executive Officer is not satisfied with the clarification provided by the concerning GP / VWSC, then he / she may ask for further clarification or recommend the case to Block Development Officer on the process of initiation of recovery.

Data, services and facilities to be provided by the GPs:

ZPs, Blocks, GPs and VWSCs shall provide access to all books of accounts, vouchers, supporting, books of accounts, previous audit statements and all relevant documents.

Key Professionals required for Audit:

Key Person	Qualification	Specialization	Experience
Audit Manager	Chartered Accountant	Experience of conducting audit of government institutions, specially rural or urban local bodies	Minimum 10 years in audit
Audit Assistant	Articled Clerk (PE II passed)	Experience of conducting audit	Minimum 1 year

It is expected that the Audit Manager should visit District at least 20% of the GP / VWSCs. This is with the objective of obtaining adequate assurance that the audit process is working adequately and therefore he would exercise his professional judgment in case there is a need to visit more locations.

Annexure – 3.1

Format of Audit Opinion for ZPs / Blocks / GPs/VWSCs

Audit Report

To,

____

____

We have audited the attached Balance Sheet of **Swachh Bharat Mission Gramin (SBMG) of Zilla Parishad / Block - ____________** as at 31st March, 20XX and also the Income & Expenditure and Receipt and payment Account of the said funds for the period ended on that date annexed thereto. These financial statements are the responsibility of the district management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We enclose in the Annexure "A" statement of observations (if any).

Further to our comments in the Annexure referred to above, we report that: -

a. Funds have been used in accordance with the conditions, follow the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the funds were provided.

b. Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed. Proper documents i.e. purchase orders, tender documents, invoices, vouchers, receipts are maintained and linked to the transactions and retained for the project period.

c. All necessary supporting documents, records and accounts have been kept in respect of project expenditure and clear linkages exist between the books of accounts and activities.

d. With respect to funds disbursed to beneficiaries, we certify that: –

    - All funds are transferred to the account of beneficiaries electronically.
    - The beneficiaries have not claimed the benefit of this scheme in the past.

We further report that

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii. In our opinion, proper books of accounts as required by guidelines issued in this regards have been kept by the Program, so far as appears from our examination of such books.

iii. The Balance Sheet, Income and Expenditure account and Receipt and Payment Account dealt with by this report are in agreement with the books of account.

iv. In our opinion and to the best of our information and according to the explanations given to us, and subject to our observation in annexure "A" (if any), the said accounts give a true and fair view:

A. in the case of the Balance Sheet, of the state of affairs of the Program as at 31st March, 20XX and

B. in the case of the income and expenditure Account, of the **SURPPLUS / DEFICIT** of Income over expenditure for the year ended on that date and

C. In the case of receipt and payment account, of the receipts and payments for the year ended on that date.

Date :- ________
Place :- ________

For, __________
Chartered Accountants
FRN: - ________
C & AG Emp.No.: ________

Name of Member
Designation
M.No. ___________

Annexure –3.2

Control Checklist

Sr.	Activity	Particulars	Y	N	Remarks
1	GPs / VWSCs Formation	• Are copies of the MOU available?			
		• Has it engaged the services of a book keeper?			
2	Community contributions	• Is there any record of cash contributions made by the individual members?			
		• Has community contribution been deposited in the bank account?			
		• Is a receipt issued for all contributions?			
3	Flow of funds	• Has the flow of funds from the District / Block been timely and what is the time taken in release of fund from District /Block?			
		• Have the project funds been lying blocked unnecessarily with the GP / VWSC for a long time? If yes, report the deviation.			
4	Operation of bank account	• Are there two signatories for cheque signing			
		• Is the cheque in safe custody?			
		• Does the bank pass book balance reconcile with the cash book in the GP?			
		• Have all major payments been made electronically through RTGS/NEFT?			
		• Is the bank pass book and cheque book available with the GP / VWSC?			
		• Have the withdrawals from the GP / VWSC bank account been in line with the MOU & reasonable as per requirement?			
		• Are payments made after verification & approval of works by the JE/AE of the Controlling (District) Office?			

5	Procurement	• Have the procurement procedures prescribed adhered to by the GP / VWSC? If no, report the deviations with amount.			
		• Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with book balances?			
		• Is there any price or quantity variance between the actual expenditures and the estimated cost?			
6	Book Keeping	• Has the cash book been written regularly and is complete?			
		• Has the cash book been signed by the authorized representative of the GP?			
		• Have all the withdrawals from the bank been reflected in the cash book?			
		• Have all the expenditures been made as per the contract agreement?			
		• Is there adequate supporting documentation for all expenditures?			
7	Other Issues	• Have the milestones certificates been prepared as per the requirements of the contract agreement and verified?			
		• Have all the financial transactions been discussed and recorded in the minutes of the GP meeting?			
		• Has a physical verification of the assets created been carried out by the auditors?			
8	Transparency & Disclosure	• Whether the books of accounts as well as expenditure statements have been made available to all members for viewing?			

		• Has information on scheme approval, award of contracts, funds received, payments made and balances been prominently displayed in the village at all time and updated regularly.			
9	Any specific deficiencies in the system	• Give details			
10	Any other matter which might have a significant impact on the implementation of the project	• Give details			

We confirm that we have complied with the requirements of the above checklist during the course of our work.

Signature of CA Firm

Annexure – 3.3

SAWACH BHARAT MISSION
GRAMIN DISTRICT WATER
SANITATION MISSION
NAME OF DISTRICT/BLOCK/GP/VWSC:
As At 31st March 20XX

Amount in Rs.

Particulars	Current Year			Previous Year		
	Central	**State**	**Total**	**Central**	**State**	**Total**
CAPITAL FUNDS & LIABILITIES						
Accumulated Funds						
Opening Balance						
Add: Surplus / Deficit for the Year						
Closing Balance						
CURRENT LIABILITIES						
Outstanding Expenses/Payable						
Any Other Liability						
TOTAL						
ASSET						
Fixed Assets						
Vehicle						
Office Equipment						
Furniture and fixure						
Computer and Peripherals						
Photocopy Machine						
Projector						
Other						
CURRENT ASSETS AND ADVANCES						
Stock						
Temporary Transfer of funds to Other Schemes Recoverable						
Closing Balances						
(a) Cash at Bank						
(b) Cash in Hand						
(c) Cheques in Hand						
Advance Receivables & Recoverable						
Implementing Agencies						
Other Agencies						
Staff						
Suppliers						
Others						
TOTAL						

Signature of Competent Authority
Name in full
Office seal.
Contact No.
E-mail ID:

(Signature of Chartered Accountant with Seal)
Name in full ____________________
Membership No.____________
Designation__________
CAG Empanelment No. & Year
Contact No.

Annexure -3.4

SAWACH BHARAT MISSION GRAMIN

DISTRICT WATER SANITATION MISSION

NAME OF DISTRICT/BLOCK/GP/VWSC: ______________________________

INCOME & EXPENDITURE ACCOUNTFOR THE FINANCIAL YEAR: 20XX-20XX

EXPENDITURE	Current Year			Prev. Year			INCOME	Current Year			Prev. Year		
	Central	State	Total	Central	State	Total		Central	State	Total	Central	State	Total
Expenditure Incurred for approved work							**Grant In Aid Received during The year**						
IHHL							Receipts from Central Government						
Sanitary Complex							Receipts from State Government						
Solid Liquid waste Management													
Information, Education & Communication													
Audit Fees							**Interest received from Bank**						
Expenses on Administration													
Training													
Staff Support Services							**Refund Of Unutilised Grants by the Implementing Agencies**						
Monitoring and Evaluation													
Printing and Stationary													
Bank Charges													
Rent and Taxes													
Any other Item													
							Other Receipts						
Advance to Staff if Any													
Excess of Income over Expenditure carried over to Balance Sheet							**Excess of Expenditure over Income carried over to Balance Sheet**						
TOTAL							• TOTAL						

Signature of Competent Authority
Name in full
Office seal .
Contact No.
E-mail ID:

As per Our Report of Even Date Attached

(Signature of Chartered Accountant with Seal)

Name in full _____________________
Membership No._____________
Designation__________
CAG Empanelment No. & Year
Contact No.

SAWACH BHARAT MISSION GRAMIN
DISTRICT WATER SANITATION MISSION
NAME OF DISTRICT/BLOCK/GP/VWSC: ______________________________
RECEIPT AND PAYMENT ACCOUNT
FOR THE FINANCIAL YEAR : 20XX-20XX

FORMAT – A

Annexure 3.5

RECEIPTS	Amount Current year			PAYMENTS	Amount Current year		
	Central	State	Total		Central	State	Total
Opening Balance • Bank Balance • Cash in Hand • Deposit at Divisions/ Districts • Cheque in Transit				**Advance Given To** • Implementing Agencies • Any Other Agencies			
RECEIPTS OF GRANTS • Receipts from Central Government • Receipts from State Government				**Expenditure Incurred for approved work** • IHHL • Sanitary Complex • Solid Liquid waste Management • Information, Education & Communication			
Interest received from Bank • SWSM Level • DWSM/DWSC level • Others				**Audit Fees**			
Refund of Advance/Loan/Grant from (i) Implementing Agencies (ii) Any other agencies etc.				**Expenses on Administration** • Training • Staff Support Services • Monitoring and Evaluation • Printing and Stationary • Bank Charges • Rent and Taxes • Any other Item			
Miscellaneous				**Advance to Staff if Any**			
				Closing Balance • Bank Balance			

				• Cash in Hand • Deposit at Divisions/Districts • Cheque in Transit			
Total				**Total**			

Signature of Competent Authority
Name in full
Office seal.
Contact No.
E-mail ID:

(Signature of Chartered Accountant with Seal)
Name of Full______________
Membership No.______________
Designation__________
CAG Empanelment No. & Year
Contact No.
E-mail ID:

Annexure – 3.6

SAWACH BHARAT MISSION GRAMIN

DISTRICT WATER SANITATION MISSION

NAME OF DISTRICT/BLOCK/GP/VWSC: ____________________________

Consolidation Sheet

As At 31st March 20XX

Particulars	Name of Block - 1			Name of Block- 2			Name of Block - n			Block Total			District level			Total (Block+ District)		
	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total
CAPITAL FUNDS & LIABILITIES																		
Accumulated Funds																		
CAPITAL FUNDS & LIABILITIES																		
Accumulated Funds																		
Opening Balance																		
Add: Surplus / Deficit for the Year																		
Closing Balance																		
CURRENT LIABILITIES																		
Outstanding Expenses/Payable																		
Any Other Liability																		
TOTAL																		
ASSET																		
Fixed Assets																		
Vehicle																		
Office Equipment																		
Furniture and fixture																		
Computer and Peripherals																		
Photocopy Machine																		
Projector																		
Other																		
CURRENT ASSETS AND ADVANCES																		

Stock Temporary Transfer of funds to Other Schemes Recoverable																		

Particulars	**Name of Block - 1**			**Name of Block - 2**			**Name of Block - n**			**Block Total**			**District level**			**Total (Block + District)**		
	Central Funds	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**
Closing Balances (a) Cash at Bank (a) Cash in Hand (b) Cheques in Hand (c) Cheque in Hand **Advance Receivables & Recoverable** Implementing Agencies Other Agencies Staff Suppliers Others																		
Total																		

*Consolidation of GP and VWSC with Block will made in the same format.

Signature and seal of auditor firm

Annexure – 3.7

SAWACH BHARAT MISSION GRAMIN

DISTRICT WATER SANITATION MISSION

NAME OF DISTRICT/BLOCK/GP/VWSC: ______________________

Consolidation Sheet

As At 31st March 20XX

Particulars	Name of Block - 1			Name of Block - 2			Name of Block - n			Block Total			District Level			Total (Block+ District)		
	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total
Income																		
Grant In Aid Received during The year																		
Receipts from Central Government																		
Receipts from State Government																		
Total																		
Interest received from Bank																		
Refund Of Unutilised Grants by the Implementing Agencies																		
Other Receipts																		
TOTAL																		
Expenditure Incurred for approved work																		
IHHL																		
Sanitary Complex																		
Solid Liquid waste Management																		
Information, Education & Communication																		
Audit Fees																		

Expenses on Administration																		
Training																		
Staff Support Services																		
Monitoring and Evaluation																		
Printing and Stationary																		
Bank Charges																		

Particulars	**Name of Block - 1**			**Name of Block - 2**			**Name of Block - n**			**Block Total**			**District Level**			**Total (Block+District)**		
	Central Funds	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**	**Central Funds**	**State Funds**	**Total**
Rent and Taxes																		
Any other Item																		
Advance to Staff if Any																		
Excess of Income over Expenditure carried																		
Over to Balance Sheet																		
Total																		

*Consolidation of GP and VWSC with Block will made in the same format.

Signature and seal of auditor firm

ANNEXURE -3.8
SAWACH BHARAT MISSION GRAMIN
DISTRICT WATER SANITATION MISSION
NAME OF DISTRICT/BLOCK/GP/VWSC: ______________________________
Consolidation Sheet

Particulars	Name of Block - 1			Name of Block - 2			Name of Block - n			Block (Total)			District Level			Total (Block+District)		
	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total
RECEIPT																		
Opening Balance																		
Bank Balance																		
Cash in Hand																		
Deposit at Divisions/Districts																		
Cheque in Transit																		
RECEIPTS OF GRANTS																		
Receipt of Central Government																		
Receipt of State Government																		
Other																		
Interest received from Bank																		
(i)SWSM Level																		
(ii)DWSM/DWSC Level																		
(iii)Others																		
Refund of Advance/Loan/Grant from																		
(i) Implementing Agencies																		
(ii) Any other agencies etc.																		
Miscellaneous																		
OTHER RECEIPT																		
TOTAL																		

Particulars	Name of Block - 1			Name of Block - 2			Name of Block - n			Block Total			District level			Total (Block+District)		
	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total	Central Funds	State Funds	Total
PAYMENT																		
Advance Given To																		
Implementing Agencies																		
Any Other Agencies																		
Expenditure Incurred for approved work																		
IHHL																		
Sanitary Complex																		
Solid Liquid waste Management																		
Information, Education and Communication																		
Audit Fees																		
Expenses on Administration																		
Training																		
Staff Support Services																		
Monitoring and Evaluation Printing and Stationery Bank Charges																		
Advance to Staff if any																		
Miscellaneous Expenses																		
Closing Balance																		
Bank Balance																		
Cash in Hand																		
Deposit at Divisions/District																		
Cheque in Transit																		
TOTAL																		

As At 31st March 20XX

*Consolidation of GP and VWSC with Block will made in the same format.

Signature and seal of auditor firm

Annexure – 3.9

SAWACH BHARAT MISSION GRAMIN

DISTRICT WATER SANITATION MISSION

NAME OF DISTRICT/BLOCK/GP/VWSC: ______________________________

ANNEXURE FOR FINANCIAL PERFORMANCE

As At 31st March 20XX

Annual Performance Report

A. Physical Performance

Components	Project Aim		Cumulative Performance		Percentage Achievement
Individual Household Latrines - BPL /APL					
Individual Household Latrines - APL					
Sanitary complex					
Rural Sanitary Mart					
Production Centers					

B. Special Provisions

Category	Project Aim		Cumulative Performance		Percentage Achievement
Household latrines for SCs					
Household Latrines for STs					
Household Latrines for Physically Handicapped					

Sr.		**Item**	**Amount (in Rs.)**	**Amount (Rs. in Lacs)**
1		**Receipts**		
	a	Opening Balance as on the first day of the year		
	b	Central Releases during the year		
	c	State Releases during the year		
	d	Household / Panchayat contribution/other		
	e	Interest Accrued during the year		
	g	Total Availability of funds (a+b+c+d+e)		
2		**Expenditure**		
	a	From Central Share		
	b	From State Share		
	c	From Interest / Household / Panchayat Contribution/other		
	d	Total Expenditure (a+b+c)		
	e	Percentage of expenditure to total availability of funds		

Signature of Competent Authority
Name in full
Office seal .
Contact No.
E-mail ID:

(Signature of Chartered Accountant with Seal)
Name in full ______________________
Membership No.______________
Designation___________
CAG Empanelment No. & Year
Contact No.

Annexure – 3.10

SAWACH BHARAT MISSION GRAMIN

DISTRICT WATER SANITATION MISSION

NAME OF DISTRICT/BLOCK/GP/VWSC:

____

Physical Output under Nirmal Bharat Abhiyan (NBA) for the utilized funds as reported in the Income and Expenditure Account:

Components	Performance/Number of Units constructed
Individual Household Latrines – BPL	
Individual Household Latrines –identified APL	
Individual Household Latrines – Total APL	
Sanitary complex	
Rural Sanitary Mart	
Production Centres	
Projects undertaken against Flexi-fund	

Signature of Competent Authority
Name in full
Office seal.
Contact No.
E-mail ID:
Contact No.

(Signature of Chartered Accountant with Seal)
Name in full ______________________
Membership No.______________
Designation__________
CAG Empanelment No. & Year

Annexure-3.11

SAWACH BHARAT MISSION GRAMIN

DISTRICT WATER SANITATION MISSION

NAME OF DISTRICT/BLOCK/GP/VWSC: ____________________________

AUDITOR'S OBSERVATIONS

Sr.	ISSUES	OBSERVATIONS OF THE AUDITOR
1	Opening Balance & Closing Balance of the Receipts and Payments account tallies with that of Cash Book.	
2	Opening Balance adopted tallies with Closing Balance of the last year	
3	Whether grantee or other implementing agencies have diverted / inter-transferred funds from one scheme to another Central Scheme or State funded Scheme during the period in Contravention to the existing guidelines? If so details thereof.	
4	Are there any mis-utilisation / unrelated expenditure and mis-appropriation of funds by the grantee or other implementing Agencies during the year? If so details thereof.	
5	There is only prescribed number of bank accounts for the scheme	
6	There does not exist any minus balance at any stage during the year.	
7	Where the Sanction Order of the Ministry specifies certain conditions at the time of release of funds, whether the same has been fulfilled.	
8	Scheme funds are being kept only in savings account	
9	Interest earned has been added to the scheme fund	
10	Whether interest money is being utilized strictly for the programme purposes as laid down in the existing guidelines	
11	State share, as per programme guidelines, for the year has been received during the year	
12	All receipts / refunds have been correctly accounted for and remitted in to the Bank account of the scheme	
13	Scheme funds are not being kept in the State Treasury	
14	Bank Reconciliation is being done regularly	
15	Name and address of the previous Auditor.	

Signature of Competent Authority
Name in full
Office seal .
Contact No.
E-mail ID:

(Signature of Chartered Accountant with Seal)
Name in full ______________________
Membership No.______________
Designation___________
CAG Empanelment No. & Year
Contact No.

Annexure – 3.12

Utilization Certificate
Swachh Bharat Mission (Gramin)- (Name of District)
(Central Share)/(State Share)

Reference No.: Date:- (Rs in Lakhs)

Sr. No	Letter No and date	Amount	
			Certified that out of Rs. ……………. of grants-in-aid sanctioned during the year ……….. in favour of District Swachh Bharat Mission (Gramin) (Name of District) vide Water Supply and Sanitation Department, Government of Maharashtra Letter No. given in the margin and Rs………….. on account of unspent balance with the District Swachh Bharat Missions (Gramin) (as per list attached) of the previous year, a sum of Rs. ………….. has been utilized by the District Swachh Bharat Missions (Gramin) (as per list attached) for the purpose of approved work undertaken under Swachh Bharat Mission (Gramin), for which it was sanctioned and that the balance of Rs…….. remaining unutilized with the District Swachh Bharat Missions (Gramin) (as per list attached) at the end of the year shall be carried forward to the next year for implementation of the programme.

2. Physical Output for the above utilized funds

Components	Performance/Number of Units constructed
Individual Household Latrines - BPL	
Individual House Latrines - APL	
Sanitary complex	
Schools Toilet Units	
Anganwadi Toilets	
Rural Sanitary Mart	
Production Centres	
Projects undertaken against Flexi-fund	

3.Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled / are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Audited Statement of Accounts of SWSM
2. Audited Statement of Accounts of DWSMs
3. Previous Utilization Certificated
4. Physical Verification Reports
5. Review Mission Reports
6. *Any other document/check*

Signature of Competent Authority
Designation
Name in full
Office seal.
Contact No.

(Signature of Chartered Accountant with Seal)
Name in full _____________________
Membership No.______________
Designation__________
CAG Empanelment No. & Year